

HOUSE BILL 1490

By Casada

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 1 and Title 67, Chapter 6, relative to the  
reporting of information by entities.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-410(a)(1), is amended by deleting the subdivision and substituting instead the following:

(1) The commissioner is authorized to require persons selling beer, as defined in § 57-5-101, and persons selling tobacco products, as defined in § 67-4-1001, to retailers of such beverages or products to file an information report of such sales with the department.

SECTION 2. Tennessee Code Annotated, Section 67-6-410, is further amended by adding the following language as new subsections:

(g) Notwithstanding § 67-1-1438 or any other provision of this chapter to the contrary, the commissioner shall not issue any assessment, including a notice of proposed assessment, to any seller providing an information report pursuant to this section based solely on the information report. The information report may be used by the commissioner as a means to initiate an audit of the seller, which may lead to an assessment if applicable.

(h) All procedures and policies employed by the commissioner to effectuate this section shall be promulgated by rule in accordance with the Uniform Administrative Procedures Act, compiled in title 4, chapter 5.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.